FORM M-105 (Rev. 2006)

STATE OF HAWAII - DEPARTMENT OF TAXATION

Prepare in triplicate

- 1- Tax Department
- 2- Attorney General
- 3- Your files

Year____

SCHEDULE OF IMPORTED FOREIGN CIGARET	TES
TO WHICH CIGARETTE TAX STAMPS HAVE BEEN AFFI	XED

Report For the Month of _____

1.	Licensee's name						
2.	Licensee's Cigarette Tax and Tobacco Tax License No.						
3.	The following items MUST be attached to this schedule:						
	A. A copy of a permit issued pursuant to section 5713 of the Internal Revenue Code to the person to importing the cigarettes into the United States, permitting the person to import the cigarette						
	B. A copy of the United States Customs Service form containing, with respect to the cigarettes, the federal tax information required by the United States Bureau of Alcohol, Tobacco and Firearms						
In the upper right-hand corner of the copies, write the corresponding line reference to identify the cigarettes from the list below.							
No.	Brand	Style	Quantity	Name of Supplier	Name of Customer		
1							
2							
3							
4							
5							
6							
Attach	an additional s	heet if more space	ce is needed.				
As an schedu compl	ile and to the be	esentative of the est of my knowle	licensee, I declar dge and belief, th	re, under penalties of perjury, ne information provided is true	that I have examined this e, correct, accurate and		
Signature Date							
	nt Name Title						
and the of cigarequire respective the state of the state	e penalties set for arettes listed aborements of the For t to the cigarette	orth in section 23 ove has complied ederal Cigarette I es; and (2) chapte participating man	31-36, Hawaii Relation 1 Notes 1 With (1) the pacture Labeling and Adver 675, HRS.	garettes listed above, I certify, evised Statutes (HRS), that the kage health warning and ingrevertising Act, 15 U.S.C. section the meaning of section 675-3	e manufacturer or importer edient reporting ons 1333 and 1335a, with		
Signat	ure			Date			
	Name Title						

GENERAL INSTRUCTIONS

Completely fill out the requested information. In the Name of Customer column of the table, you must identify the person or persons, if any, to whom the cigarettes have been conveyed for resale. Attach a separate sheet if more space is needed.

ADDITIONAL INFORMATION

Export and Foreign Cigarettes Prohibited

It is unlawful for an entity to possess, keep, store, retain, transport, sell, or offer to sell, distribute, acquire, hold, own, import, or cause to be imported into the State any of the cigarettes described in section 245-51, Hawaii Revised Statutes (HRS).

Stamping or Sale of Cigarettes Not Listed in the Directory Prohibited

Beginning December 1, 2003, unless the cigarette package is exempted under section 245-3(b), HRS, it is unlawful (a) to affix a cigarette tax stamp to any cigarette package whose tobacco product manufacturer or brand family is not listed in the directory established under chapter 486P, HRS, or (b) to import, sell, offer, keep, store, acquire, transport, distribute, receive, or possess for sale or distribution cigarettes of a tobacco product manufacturer or brand family not included in the directory. Any violation will be guilty of a class C felony.

To determine whether the cigarette manufacturer or brand family is listed in such directory, please visit the Tobacco Enforcement Unit, Department of the Attorney General's website at: www.hawaii.gov/ag/tobacco. The Tobacco Enforcement Unit also may be contacted as follows:

Correspondence: TOBACCO ENFORCEMENT UNIT Department of the Attorney General 425 Queen Street Honolulu, Hawaii 96813

Telephone: (808) 586-1203

When and Where to File

File this form on the first business day of the month following the month in which a Hawaii cigarette tax stamp has been affixed to cigarettes imported into the United States. If this date falls on a Saturday, Sunday, or holiday, it is due on the next business day. Do **not** file this schedule with your Hawaii Cigarette and Tobacco Products Monthly Tax Return.

Mail two copies of this form, with attachments, to the Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809-0259, Attn: Licensing Section. One of these copies will be forwarded to the Department of the Attorney General by the Department of Taxation.